



Trustees' Financial Summary

FY2015-16

Submit ID: 0316-50690875

15 Flathead County

0316 Creston Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Tammy Bartos **Phone #:** (406) 755-2859

(Signature)

(Date)

Chair, Board of Trustees: Jeff Sullivan

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
151	Title II Part A	FEDERAL		84.367
210	Interest/local	LOCAL		
211	M Smith gift	LOCAL		
214	Special Ed Coop	LOCAL		
326	Title I, Part A, Improvement Grants	FEDERAL		84.010
327	Title I, Part A, Improvement Grants	FEDERAL		84.010
365	State OTO Indian Education for All	STATE		state
366	State OTO Capital Invest & Deferred Maintenance	STATE		state
369	Miscellaneous State Grant	STATE	Multi Dist Coop	State
430	Title I, Part A, Improvement Grants	FEDERAL		84.010
540	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
548	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
786	IDEA Part B	FEDERAL		84.027

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		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	86,496.68	10,493.55	109,674.89	71.93
02	Taxes Receivable - Real and Personal (120-149)	4,151.97	473.63	439.94	
03	Taxes Receivable - Protested (150-159)	0.04			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	90,648.69	10,967.18	110,114.83	71.93
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,152.01	473.63	439.94	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	33,761.83	166.49		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	52,734.85	10,327.06	109,674.89	71.93
52	TOTAL FUND BALANCE/EQUITY	86,496.68	10,493.55	109,674.89	71.93
53	TOTAL LIABILITIES AND FUND BALANCE	90,648.69	10,967.18	110,114.83	71.93

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,640.62	27,434.07	23,698.03	
02	Taxes Receivable - Real and Personal (120-149)	745.19			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,385.81	27,434.07	23,698.03	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	745.19			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,640.62	27,434.07	23,698.03	
52	TOTAL FUND BALANCE/EQUITY	2,640.62	27,434.07	23,698.03	
53	TOTAL LIABILITIES AND FUND BALANCE	3,385.81	27,434.07	23,698.03	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,039.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,039.71
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,039.71
52	TOTAL FUND BALANCE/EQUITY				1,039.71
53	TOTAL LIABILITIES AND FUND BALANCE				1,039.71

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,827.57	36,539.74		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,827.57	36,539.74		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,827.57	36,539.74		
52	TOTAL FUND BALANCE/EQUITY	2,827.57	36,539.74		
53	TOTAL LIABILITIES AND FUND BALANCE	2,827.57	36,539.74		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,899.38	28,914.11		
02	Taxes Receivable - Real and Personal (120-149)		249.99		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	4,899.38	29,164.10		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		249.99		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,899.38	28,914.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	4,899.38	28,914.11		
53	TOTAL LIABILITIES AND FUND BALANCE	4,899.38	29,164.10		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,541.78	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,541.78	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			2,541.78	
52	TOTAL FUND BALANCE/EQUITY			2,541.78	
53	TOTAL LIABILITIES AND FUND BALANCE			2,541.78	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	16,402.21	11,012.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	16,402.21	11,012.54		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	13,677.73			
24	Warrants Payable (620)	2,724.48	11,012.54		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	16,402.21	11,012.54		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	16,402.21	11,012.54		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	184,264.83	163,199.70
1112	District Levy - Personal Property	374.99	779.62
1190	Penalties and Interest on Taxes	619.07	325.56
1510	Interest Earnings	524.90	615.31
1900	Other Revenue from Local Sources	0.00	8.50
3110	Direct State Aid	234,747.59	218,078.69
3111	Quality Educator	28,403.15	29,262.20
3112	At Risk Student	1,756.89	3,754.89
3113	Indian Education For All	1,897.20	1,712.16
3114	American Indian Achievement Gap	200.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	19,088.19	18,586.18
3116	Data For Achievement	1,395.00	1,640.00
3118	Natural Resource Development	1,672.85	2,448.28
3120	State Guaranteed Tax Base Aid	52,007.20	53,833.11
3444	State School Block Grant	26,235.48	26,235.48
3446	SB96 Block Grant Reimbursement	662.85	0.00
9710	Residual Equity Transfers In	52.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		553,903.08	520,479.68

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	230,429.94	225,378.29
			2XX	Personal Services - Employee Benefits	38,514.97	40,776.47
			3XX	Purchased Professional and Technical Services	8,443.84	5,407.09
			4XX	Purchased Property Services	0.00	580.00
			5XX	Other Purchased Services	58.24	0.00
			6XX	Supplies and Materials	34,982.57	25,706.51
			810	Dues and Fees	50.00	0.00
		21XX	Support Services - Students			
			3XX	Purchased Professional and Technical Services	4,156.00	770.00
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	2,428.62	1,833.16
			5XX	Other Purchased Services	4,121.26	222.62
			6XX	Supplies and Materials	0.00	497.20
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	37,563.86	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	571.37	0.00
			3XX Purchased Professional and Technical Services	816.60	816.60
			6XX Supplies and Materials	746.10	79.49
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services	7,710.00	9,745.25
			5XX Other Purchased Services	1,181.46	888.05
			6XX Supplies and Materials	614.84	0.00
			810 Dues and Fees	0.00	901.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	37,563.98	53,782.04
			2XX Personal Services - Employee Benefits	787.64	342.85
		25XX Support Services - Business			
			1XX Personal Services - Salaries	22,049.31	20,132.64
			2XX Personal Services - Employee Benefits	2,905.20	2,809.87
			3XX Purchased Professional and Technical Services	3,216.57	3,241.71
			5XX Other Purchased Services	6,237.20	6,913.42
			6XX Supplies and Materials	191.71	30.00
			810 Dues and Fees	75.00	75.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	16,359.56	16,061.77
			2XX Personal Services - Employee Benefits	931.43	1,180.86
			4XX Purchased Property Services	10,958.55	27,126.74
			6XX Supplies and Materials	5,904.88	3,784.30
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	740.45	733.22
			4XX Purchased Property Services	1,805.00	0.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	31,297.81	40,500.00
280	Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	30,173.70	21,515.31
			2XX Personal Services - Employee Benefits	5,664.76	4,102.87
			5XX Other Purchased Services	400.00	0.00
			6XX Supplies and Materials	455.47	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	1,557.52	1,230.70
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	671.15
			6XX Supplies and Materials	0.00	99.98
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services	1,612.62	1,283.16



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	47.29	
	221X	Improvement of Instruction Services				
			2XX Personal Services - Employee Benefits	126.72	0.00	
	222X	Educational Media Services				
			2XX Personal Services - Employee Benefits	0.00	8.90	
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	163.40	
	24XX	Support Services - School Administration				
			2XX Personal Services - Employee Benefits	0.00	29.21	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	5,600.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>553,404.75</u>	<u>525,068.12</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					86,823.29	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					520,479.68	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					525,068.12	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	33,761.83	Less Last Year	29,500.00	(4b)	4,261.83	
					4,261.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					86,496.68	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,616.24	18,516.80
	1112 District Levy - Personal Property	32.01	74.57
	1190 Penalties and Interest on Taxes	49.38	33.29
	1410 Individual Transportation Fees	1,888.00	2,599.00
	1510 Interest Earnings	89.38	90.72
	2220 County On-Schedule Trans Reimb	6,758.67	5,906.43
	3210 State On-Schedule Trans Reimb	6,758.67	5,906.43
	3444 State School Block Grant	496.54	496.54
	3446 SB96 Block Grant Reimbursement	56.70	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,745.59	33,623.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		0.00	3,841.58
	25XX Support Services - Business				
		1XX Personal Services - Salaries		12,109.16	3,948.34
		2XX Personal Services - Employee Benefits		494.75	350.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		13,988.28	9,353.00
		3XX Purchased Professional and Technical Services		0.00	30.00
		4XX Purchased Property Services		262.50	9,592.08
		5XX Other Purchased Services		155.54	0.00
		6XX Supplies and Materials		7,002.65	8,551.75
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX Other Purchased Services		0.00	56.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				34,012.88	35,723.45



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					12,737.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,623.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,723.45	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	166.49	Less Last Year	310.65	(4b)	-144.16	
					-144.16	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,493.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	18,050.13	17,268.30
	1112 District Levy - Personal Property	39.35	78.58
	1190 Penalties and Interest on Taxes	59.18	33.41
	1510 Interest Earnings	542.35	734.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		18,691.01	18,114.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					91,560.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					18,114.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					109,674.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.52	1.27
	1623 Milk Sales	1,401.40	1,542.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,401.92</u>	<u>1,543.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			6XX	Supplies and Materials	
				1,661.10	1,383.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,661.10	1,383.99

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						-87.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,543.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,383.99 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						71.93 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,339.69	28,784.42
	1112 District Levy - Personal Property	53.97	64.21
	1190 Penalties and Interest on Taxes	56.30	38.22
	1510 Interest Earnings	14.56	34.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,464.52	28,921.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	5,250.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			5XX Other Purchased Services	0.00	28,317.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,250.00	28,317.12

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	2,036.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	28,921.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,317.12	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,640.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	182.00	208.74
	1900 Other Revenue from Local Sources	250.80	0.00
	2240 County Retirement Distribution	68,256.35	53,333.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>68,689.15</u>	<u>53,542.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		38,926.76	39,813.28
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		5,803.77	250.80
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		5,819.82	9,257.06
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		4,494.14	3,380.40
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		1,303.50	1,275.27
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		1,113.75	792.78
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		5,647.95	4,880.65
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>63,109.69</u>	<u>59,650.24</u>



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					33,541.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,542.46	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					59,650.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,434.07	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
151 Title II Part A		
4300	Title II, Part A, Teacher & Principal Training & Recruiting Fund	300.00
210 Interest/local		
1510	Interest Earnings	214.09
1900	Other Revenue from Local Sources	490.27
214 Special Ed Coop		
1900	Other Revenue from Local Sources	4,961.18
327 Title I, Part A, Improvement Grants		
4200	Title I, Part A, Improving Basic Programs	37,927.00
365 State OTO Indian Education for All		
6100	Material Prior Period Revenue Adjustments	4,574.16
366 State OTO Capital Invest & Deferred Maintenance		
1900	Other Revenue from Local Sources	11,070.41
369 Miscellaneous State Grant		
6100	Material Prior Period Revenue Adjustments	1,161.86
548 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
6100	Material Prior Period Revenue Adjustments	300.00
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,486.91
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	2,867.61
786 IDEA Part B		
5700	Resources Transferred from Other School Districts or Cooperatives	1,230.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		73,584.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
210 Interest/local					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		350.00
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials		1,358.80
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition		13,121.42
	910 Food Services				
	31XX Food Services				
		6XX	Supplies and Materials		240.00
	210 Subtotal				15,070.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
211	M Smith gift				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			3,941.10
		211 Subtotal			3,941.10
214	Special Ed Coop				
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries			5,285.00
		2XX Personal Services - Employee Benefits			162.83
		214 Subtotal			5,447.83
327	Title I, Part A, Improvement Grants				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			27,608.14
		2XX Personal Services - Employee Benefits			4,636.75
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			4,902.63
		2XX Personal Services - Employee Benefits			779.48
		327 Subtotal			37,927.00
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			11,070.41
		366 Subtotal			11,070.41
554	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			5,797.37
		2XX Personal Services - Employee Benefits			940.39
		6XX Supplies and Materials			165.66
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries			1,500.00
		2XX Personal Services - Employee Benefits			249.15
		554 Subtotal			8,652.57
555	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,012.15
		6XX Supplies and Materials			165.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		21XX	Support Services - Students		
			5XX Other Purchased Services		150.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		540.35
			555 Subtotal		2,867.61
786	IDEA Part B				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,230.70
			786 Subtotal		1,230.70
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					86,207.44

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					36,321.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					73,584.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					86,207.44	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					23,698.03	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
151 Title II Part A	300.00	0.00	300.00
210 Interest/local	704.36	15,070.22	-14,365.86
211 M Smith gift	0.00	3,941.10	-3,941.10
214 Special Ed Coop	4,961.18	5,447.83	-486.65
327 Title I, Part A, Improvement Grants	37,927.00	37,927.00	0.00
365 State OTO Indian Education for All	4,574.16	0.00	4,574.16
366 State OTO Capital Invest & Deferred Maintenance	11,070.41	11,070.41	0.00
369 Miscellaneous State Grant	1,161.86	0.00	1,161.86
548 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	300.00	0.00	300.00
554 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,486.91	8,652.57	-165.66
555 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	2,867.61	2,867.61	0.00
786 IDEA Part B	1,230.70	1,230.70	0.00
Total	73,584.19	86,207.44	-12,623.25



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		12.76	5.96
	5300 Operating Transfers from Other Funds		0.00	5,600.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>12.76</u>	<u>5,605.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	708.21
			2XX	Personal Services - Employee Benefits	1,150.00	0.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	0.00	4,013.13
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	0.00	631.20
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	2.10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>1,150.00</u>	<u>5,354.64</u>

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						788.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,605.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						5,354.64	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,039.71	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.50	20.55
	3281 State Technology Aid	561.30	511.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>577.80</u>	<u>531.57</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		4XX Purchased Property Services		381.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>381.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	2,296.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	531.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,827.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	250.02	270.23	
	1900 Other Revenue from Local Sources	176.11	0.00	
	3445 State Combined Fund School Block Grant	6,401.81	6,401.81	
	3447 SB96 Combined Block Grant Reimbursement	232.56	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,060.50	6,672.04	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		0.00 10,690.34
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00 10,690.34

Schedule Of Changes Worksheet				Fund Code 29
Beginning Fund Balance				40,558.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				6,672.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				10,690.34 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				36,539.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	53.22	51.37
	1910 Rentals	427.22	550.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		480.44	601.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			0.00	3,697.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,697.00

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	7,995.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	601.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,697.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,899.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	10,078.99	9,812.19	
	1112 District Levy - Personal Property	21.98	44.21	
	1190 Penalties and Interest on Taxes	33.02	18.86	
	1510 Interest Earnings	374.69	38.85	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,508.68	9,914.11	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		33,910.62 8,953.07
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,910.62 8,953.07

Schedule Of Changes Worksheet				Fund Code 61
Beginning Fund Balance				27,953.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				9,914.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				8,953.07 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				28,914.11 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16.80	18.88
	1900 Other Revenue from Local Sources	0.00	27.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16.80</u>	<u>45.88</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance	2,495.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	45.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,541.78	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	31,179.52	22,676.01
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	249,362.95	241,116.05
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	5,595.42	14,603.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,316.40	5,899.71
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	80,863.29	82,945.34
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	5,331.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	5,250.00	28,317.12
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	11,340.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	11,340.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,780.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	16,329.60
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,166.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	21,515.31	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,102.87	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	28,317.12	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,230.70	0.00	0.00	0.00	0.00
Totals			26,848.88	28,317.12	0.00	0.00	0.00

55,166.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	132,400.00	0.00	0.00	0.00	132,400.00
Buildings	465,812.11	0.00	97,680.79	0.00	563,492.90
Machinery and Equipment	108,731.20	0.00	5,331.00	0.00	114,062.20
Totals at Historical Cost	706,943.31	0.00	103,011.79	0.00	809,955.10
Depreciation					
Building Accum	237,203.49	0.00	11,011.39	0.00	248,214.88
Machinery and Equipment Accum	73,458.03	0.00	14,059.16	0.00	87,517.19
Total Accumulated Depreciation	310,661.52	0.00	25,070.55	0.00	335,732.07
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	396,281.79	0.00	77,941.24	0.00	474,223.03

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	11,752.89	0.00	0.00	0.00	11,752.89	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	11,752.89	0.00	0.00	0.00	11,752.89	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - TRS	445,158.00	45,043.00	0.00	490,201.00